

## ABSTRACT OF THE DISCLOSURE

A new system for providing agricultural financial services is provided. The system includes crop insurance services, where a proper level of crop insurance is determined necessary to assure income approximately equal to the producer's break even point. In a management accounting or record keeping portion of the invention, estimated expenses and income are replaced with actual amounts on a periodic basis, providing a more accurate measure of expected profits and losses. In a marketing aspect of the present invention, decisions regarding whether to sell agricultural products is based upon the expected profitability of the transaction and the producer's profitability goal.